UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, Petitioner,)	
v.)	M.B.D. No. 04-MC-10299
MICHAEL J. MIRANDA, Respondent.)))	
)	

MOTION TO APPOINT SPECIAL PROCESS SERVER

NOW COMES, the Petitioner, United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), and by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, and hereby moves pursuant to Fed. R. Civ. P. 4(c)(2), that the Court specially appoint any agent of the IRS, who is not a party, to effectuate service of the ORDER TO SHOW CAUSE.

As grounds therefore, Petitioner states that the Court has been unable to serve the Respondent, and it is more likely that an IRS agent will successfully serve the Respondent.

Respectfully submitted,

MICHAEL J. SULLIVAN, United States Attorney

By: /s/Anton P. Giedt
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Dated: March 30, 2005